

APR 26 2007

FAX TRANSMISSION**DATE:** April 26, 2007**PTO IDENTIFIER:** Application Number 10/723,622-Conf. #1078

Patent Number

Inventor: Masanori HAYASHI et al.**MESSAGE TO:** US Patent and Trademark Office**FAX NUMBER:** (571) 273-8300**FROM:** LAHIVE & COCKFIELD, LLP

Anthony A. Laurentano/Ishna Neamatullah

PHONE: (617) 227-7400**Attorney Dkt. #:** SIW-072**PAGES (Including Cover Sheet):** 8**CONTENTS:**
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PTO/SS/97 (09-04)

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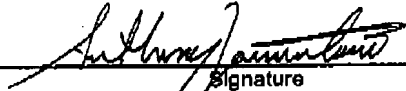
Application No. (If known): 10/723,622

Attorney Docket No.: SIW-072

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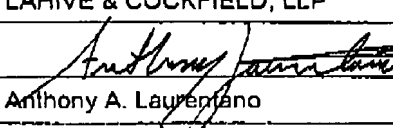
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TRANSMITTAL FORM <small>(to be used for all correspondence after initial filing)</small>	Application Number	10/723,622-Conf. #1078
	Filing Date	November 25, 2003
	First Named Inventor	Masanori HAYASHI
	Art Unit	1745
	Examiner Name	J. Crepeau
Total Number of Pages in This Submission	Attorney Docket Number	SIW-072

ENCLOSURES (Check all that apply)		
<input type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached <input checked="" type="checkbox"/> Amendment/Reply <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Reply to Missing Parts/Incomplete Application <input type="checkbox"/> Reply to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s) _____ <input type="checkbox"/> Landscape Table on CD <div style="border: 1px solid black; padding: 2px;">Remarks</div>	<input type="checkbox"/> After Allowance Communication to TC <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input type="checkbox"/> Other Enclosure(s) (please identify below): Fax Transmission; Certificate of Transmission
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Docket No.: SIW-072
(PATENT)**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:
Masanori Hayashi *et al.*

Application No.: 10/723,622

Confirmation No.: 1078

Filed: November 25, 2003

Art Unit: 1745

For: START-UP METHOD FOR FUEL CELL

Examiner: J. Crepeau

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Non-Final Office Action mailed February 14, 2007, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.